



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: August 29, 2000

Ancillary Document being reviewed (provide number and title): ETA 421.04.103 Sales Tax: Labor Performed Outside of State.

Date last Issued: April 30, 1971

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-103 Time and place of sale.

Purpose of the document: To educate and inform taxpayers who provide repair work that for labor performed outside of Washington to be exempt from retail sales tax, the out-of-state repair must be an integral part of the repair contract and within the contemplation of the buyer-owner. When a repairperson picks up and delivers items being repaired and the repairs are performed outside the state, at the repairperson's own option, the labor is not exempt from retail sales tax.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input type="checkbox"/>
	C. Leave as is	<input type="checkbox"/>
	D. Incorporate into rule and repeal	<input checked="" type="checkbox"/>

Briefly explain your recommendation:

The department should incorporate the information in this excise tax advisory into WAC 458-20-173 (Installing, cleaning, repairing or otherwise altering or improving personal property of consumers). Having this repair information in the repair rule would assist taxpayers by having all repair issues addressed in one rule, thereby preventing them from having them to review multiple rules.

Manager Action:	<input type="checkbox"/> Accepted recommendation	Date: _____
	<input type="checkbox"/> Returned for further review	Date: _____

Comments _____